

UNITED STATES OF AMERICA  
Before the  
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934  
Release No. 73323 / October 8, 2014

ADMINISTRATIVE PROCEEDING  
File No. 3-15471

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In the Matter of :

**SARKAUSKAS AND** :  
**ASSOCIATES, INC. and** :  
**JAMES M. SARKAUSKAS,** :

ORDER APPOINTING  
TAX ADMINISTRATOR

Respondents. :

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By order dated January 17, 2013, the Commission issued the “Omnibus Order Directing the Appointment of Tax Administrator in Administrative Proceedings that Establish Distribution Funds” (“Omnibus Order”), Rel. No. 34-68683, authorizing the Secretary to issue orders during calendar years 2013-2015 appointing, upon request by the Commission staff, Damasco and Associates LLP (“Damasco”), a certified public accounting firm located in Half Moon Bay, California, as tax administrator (“Tax Administrator”) in administrative proceedings where the distribution fund may incur tax-related obligations as a Qualified Settlement Fund (“QSF”) under the Department of the Treasury Regulation § 1.468B-1(c).

On October 8, 2014, the Commission staff requested, pursuant to the Omnibus Order, the appointment of Damasco as the Tax Administrator for the QSF in the above-referenced proceeding.

Accordingly,

IT IS ORDERED that Damasco, pursuant to and in accordance with the Omnibus Order, is appointed the Tax Administrator for the QSF in the above-referenced proceeding.

For the Commission, by its Secretary, pursuant to delegated authority.

Brent J. Fields  
Secretary